

GOING THE WAY OF FALLEN ROME

Attorney in Argument Against Equalization Board's Order Says Excessive Taxation Cause Nations Ruin.

Guthrie, Okla., Jan. 9.—"As far back as we have any account of organized governments, oppressive taxation has been the perpetual burden of the people. It is the evil that forever menaces government in whatever form. It destroyed Rome; produced the French revolution; caused Charles I to be beheaded, and brought on the American revolution."

This statement is included in the brief, prepared and filed today by Attorney C. G. Horner of Guthrie in the case, previously filed with the state supreme court where in is challenged the right of the state board of equalization in ordering a flat raise of all 1911 property values in the state over \$400,000,000 over the returns made by the local assessors. Horner contends that the state board, in making this raise, did not equalize and adjust values but instead forced an assessment and thereby usurped the powers of the city and township assessors throughout the state.

What Board's Duties Are.

Under Section 21, Article 10 of the state constitution that creates the state board of equalization, Mr. Horner argues the state board has but two duties—one to adjust and equalize the valuation of real and personal property in the several counties of the state, the other to assess all railroad and public service corporation property. He says in the brief:

"If the state board may raise the aggregate valuation of the state \$300,000,000 it may raise it ten times this amount. If it may disregard and set aside all local assessments and fix valuations of its own upon all the property in the state, it is neither more nor less than an assessing board, because if all local assessments are set aside there remains no assessment except that fixed by the board, and if the valuation fixed by the board is not an assessment, it is not anything."

Point Against State Board.

"It is a rule," says the brief, "that what cannot be done directly, cannot be done indirectly. If the state board of equalization could not originally assess all the property in the state, it could not accomplish the same result through the form and pretense of equalization. It would seem that to permit all the property in the state to be taxed upon values fixed by the state board in total disregard of the action of local assessors, is to vest the state board with power of assessment. There can be no taxation without an assessment. In such a case it cannot be said that the taxes are based upon the local assessments, because they are not."

Horner argues that to permit the state board to be an assessing body is centralization of government. And he adds: "It is a part of the scheme and policy of our law that all local property shall be assessed locally."

"The brief states, too, that to permit such power to the state board is in opposition to the tendency in Oklahoma and the newer states to bring the government closer to the people. 'Anything which operates against this principle is distinctly hostile to the tendency of the times and is prima facie contrary to the policy of law.'"

Cannot Raise the Aggregate.

Mr. Horner argues that the state board has no power to raise the aggregate valuation of property returned by the local assessors. If, for instance, the total amounts to ninety million dollars, the state board can equalize and adjust but cannot raise the grand total above that figure. The territorial supreme court of Oklahoma made that finding also.

"To vest in the state board of equalization the unlimited power to levy taxes and thereby to take the property of the citizen, would be to strike down and destroy the principle upon which our government is founded. If there is no limit upon the power of the state board to raise property valuations, there is no limit upon their power to levy taxes. It would be farcical to limit the per cent of their levies, if there was no limit on the valuations which they might fix."

Making the point that the state constitution provides that a man's property shall be assessed at its fair cash value, Mr. Horner says: "To assess a man's property at two thousand dollars, when it is only worth one thousand, is to make him pay taxes upon one thousand dollars of property that he does not own and which does not

exist. The valuations fixed by the state board have, in thousands of instances, raised valuations above the full value of the property which is directly in the face of the constitution."

In closing the brief states: "We do not think it would be useful to prolong the argument. Our views are sufficiently set forth. If they do not appeal to the court, it is because the court is fundamentally opposed to the views expressed and not because of any defect in the manner of stating them. It is our contention that it is essential to the maintenance of our scheme of taxation that local assessment should be preserved and should be the basis of taxation. If the action of the state board can stand, then this principle is struck out of our scheme and the entire power of taxation centralized in the board of equalization. We do not think this can be done."

WASHINGTON NOTES.

The meeting of the national democratic committee and the threatened candidacy of Roosevelt have converted the national capital into a veritable whirlpool. Confusion reigns in republican ranks. President Taft says that he will die before he will quit. The black and tan delegation from the south, the bread and butter bridges from other states, the politicians and office-holders generally believe that he can stem the tide and weather the storm. LaFollette and his friends say it is victory or death for the Wisconsin statesman. He intends to run it out to the bitter end and will not sidetrack for the strenuous colonel. Roosevelt's friends declare that he will make a definite announcement at an early date. They say that he is the only republican who can snatch victory from defeat and his enemies swear by the big horn spoon that he can not be nominated and that if nominated he can not be elected. They say that the third term, the Harriman campaign fund and the steel trust swallowing up their only rival, the Tennessee Coal and Iron company, with Roosevelt's approval, make him both unfit and undesirable. It seems that Wall Street is backing Roosevelt. The breach in the republican party appears to be both fundamental and fatal.

The meeting of the democratic committee has intensified interest in democratic presidential possibilities. There is much milling among democrats, but their differences are not fundamental or fatal. There is a slow but sure crystallization and alignment into two sharply defined camps, the conservatives on the one hand, led by Governor Harmon, and the progressives on the other, led by Governor Wilson. The process of elimination is removing all other candidates from the contest. The two house candidates, Underwood leaning to the conservatives, and Clark, leaning to the progressives, are sharing the common fate between the two mill stones. The special sensation of the week has been the announcement on the part of Hon. J. J. Whiteacre, of Ohio, in favor of Governor Wilson and against Harmon. Special significance is attached to his declaration on account of the depressing effect it will have on Harmon, since Whiteacre is from the Governor's state, and, on the other hand, the depressing effect it will have on Clark and Underwood because he is a member of the house. Mr. Whiteacre declares that Wilson is the only candidate who can possibly win, especially if Roosevelt is nominated. This sentiment is rapidly crystallizing. A newspaper man representing 75 dailies puts it this way: The talk of Roosevelt's candidacy renders Wilson's nomination both indispensable and inevitable.

Senator Gore has been polling the democratic press of Oklahoma and up to date the results are as follows: Wilson 59, Clark 47, Brydn 2, Harmon 2, Underwood 1, Folk 1, Marshall 1. The Oklahoma delegation had hoped to pass Congressman Carter's bill for the sale of the surface of the segregated coal and asphalt land on Thursday last. Their hope was based largely on the assurance of Speaker Clark to the people of Oklahoma that the bill should pass last Thursday. The measure went over, however, but will be pressed by the delegation to an early passage.

Presbyterian Church.

There will be no mid-week service at the Presbyterian church while the revival services continue at the Methodist church. It is the desire of the pastor that all our members of the church and congregation will attend these revival services.

W. O. DAVIS, Pastor.

DEMOCRATIC PRESS BULLETIN

When one purchases a hundred dollars' worth of tiles he is forced to pay a tariff tribute of \$46.

When one buys a hundred dollars' worth of common brick he is forced by the Payne-Aldrich tariff law to pay a tariff tribute of \$25.

President Taft declares that nothing but death can keep him out of the presidential race. He will more likely meet death by going in than by staying out.

When one purchases a hundred dollars' worth of cutlery he is forced to pay a tariff tribute of from \$40 to \$91, the amount depending upon the grade of cutlery purchased.

When one purchases ten dollars' worth of cigars he is forced to pay a tariff tribute of \$15.20. If he buys cigarettes instead of cigars, he pays a tribute of only \$14.60.

Within ten months after the passage of the Dingley bill the price on a box of tin plate advanced from \$2.80 to \$4.85, an advance of 73 per cent in ten months. Why is the cost of living high?

What does a loyal churchman think of the following words of Robert Blatchford, possibly the best known living socialist of England?

"Rightly or wrongly, I am opposed to Godship, kinship, lordship, priestship."

Within two years after the passage of the Dingley bill the price of barb wire advanced from \$1.05 per 100 pounds to \$4.13 per 100 pounds, an increase in price of 150 per cent, or 75 per cent a year. Why is the cost of living high?

The fundamental principle of socialism is that labor is the standard of value. That a product is worth exactly the amount of labor expended in producing it. If this theory is true, land cannot have any value whatever, because land is not the product of labor. But if land really has value, then the fundamental principle of socialism cannot be true.

A total fire loss of \$221,191.44 was sustained in Oklahoma during the month of December, according to the report of State Fire Marshal C. C. Hammonds. This is \$90,000 less than the fire loss for the preceding month. There were 123 fires reported, of which number twelve were incendiary or suspected of being of incendiary origin. Thirty-four fires were of unknown origin.

The next president of the United States will hardly veto measures seeking to remedy "indefensible" tariff schedules.

Within sixteen months after the passage of the Dingley law the price of a keg of wire nails increased from \$1.36 to \$3.53, an increase of 160 per cent. Why is the cost of living high?

The Dingley tariff bill became a law during the summer of 1897. Within three and one-half years after its passage the cost of living had increased thirty-one per cent, an increase of nine per cent a year.

Within four years after the passage of the Dingley law the price of window glass advanced from \$1.75 a box to \$4.80 a box, an increase of 175 per cent or 43 1/3 per cent each year. Why is the cost of living high?

The state insurance department collected during the year 1911 and turned into the state treasury the sum of \$203,000. This is the largest amount ever collected by this office in any one year since its establishment. The insurance department is now the greatest revenue producer among the offices of the state.

Under the Payne-Aldrich tariff law the tariff on the cheapest brand of gloves is 65 per cent, while the tariff on the costliest brand of gloves is only 14 per cent. Thus when a factory hand purchases a dollar's worth of gloves he is forced to pay a tariff tribute of sixty-six cents, while the factory owner, when he purchases a dollar's worth of gloves pays a tariff tribute of only fourteen cents.

The best report received yet by Marie Woodson, superintendent of demonstration farms, was that received

last week from C. J. Ralston of Atoka county. From an acreage of thirty-five acres planted he made a clear profit of \$866.71 or an average of \$24.70 per acre. The best paying crop was cotton, which yielded a profit of \$28.97 per acre. The lowest profit, \$18.33 per acre, was yielded by corn.

The protective tariff is the breeder of trusts. Under the lower tariffs we had practically no trusts. They began to organize under the Dingley tariff and have multiplied by the hundreds. Today there are nearly 500 trusts with a capital of \$10,000,000,000. The protected trusts have increased prices from 50 per cent to 250 per cent. In the light of such figures who can wonder that the cost of living has increased.

Next to the insurance department in the amount of fees collected was the office of secretary of state. The total amount of fees collected by this office during the year recently closed was \$94,896. The largest fee collected during the year, and the largest collected since the organization of the office, was the charter fee of the M. O. & G. Railroad company, amounting to \$20,000. Next to this in amount was the fee of \$5,000 collected from the Cotton Mills Security company.

The Oklahoma state democratic central committee has opened headquarters for the year at the Lee-Huckins hotel in Oklahoma City. Arrangements will be made for the state convention, which meets at the capital February 22nd, and preparations are being made for the prosecution of a vigorous state campaign. The probability of electing the democratic national ticket has given inspiration to the democracy of Oklahoma, and the coming fight will be one of the most vigorous the party has ever waged in this state.

Interest is Growing.

The revival services at the Methodist church are increasing in interest and it is expected that by the end of the week Dr. McIntosh will be speaking to a full house each night. Last night he preached a strong sermon on "Fidelity." Tonight the subject will be "A Compromised Life." Rev. Ed Phillips, who is conducting the singing sang for a solo last night, "Will the Circle be Unbroken," and will sing for a solo tonight, "Shadows." He is making the singing lively and interesting. He makes you feel what he is singing by his earnestness, when he sings his solos. A pleasing feature of the revival to date is the interest taken by the other churches and the help they are giving. All are invited and expected to help in these meetings and share in the blessings.

Christians, bring your friends and come and feel that this is your revival.

GETS GERMAN 'GOLDEN BOOK'

Imperial Consul of Kaiser's Government at Chicago Makes Gift to the University of Wisconsin.

Madison, Wis.—Through Alfred Geissler, imperial consul at Chicago, the German government has presented to the University of Wisconsin the original copy of the "Golden Book of Germans in America." The volume consists of original autograph articles, poems, mottoes and greetings by German statesmen, artists, poets and men of letters generally, expressing the spirit of Germany and the Germans with reference to their former fellow countrymen in the United States.

This collection was prepared for the world's fair at St. Louis in 1904, as an expression of the interest of Germans prominent in government, science, art and literature in the United States and in German-Americans.

Tries to Send Kitten by Mail.

Minneapolis, Minn.—A kitten is no proper article to send through the mails, especially if the animal has no return address upon it. A local mail collector found one in a package box here the other day, and turned it over to the police. The kitten was taken to the police station as an unclaimed article.

COURT REVERSES COMMISSION

Western Union, It is Held, Would Lose on Intra-State Business—Method to Find Profit.

Oklahoma City, Jan. 9.—A general order of the corporation commission prescribing rules for transmission and delivery of telegrams, and reducing the rates now charged for telegraphing in Oklahoma, was reversed in great part and in a few instances affirmed today by an opinion by Chief Justice Turner of the supreme court in the case appealed by the Western Union company.

The most important feature of the opinion was that reversing the commission in fixing a new schedule of rates which the court declared would have caused the Western Union to operate at a loss, and held that the companies could continue their present tariff rates. These, the court found, yield a little less than 3 per cent on the entire investment in the state.

Commission Rates Proposed.

Rates proposed by the commission were 25 cents for distances of 10 miles or less; 30 cents for distances of 25 miles, and over that distance 35 cents, with 25 cents a flat rate for night service, and 2 cents added for each word in excess of ten, whether the service be night or day. According to the court's figures, the physical value of the property used in Oklahoma for all classes of the Western Union's business is \$381,554, and the income accredited to Oklahoma was but \$8,132, or less than 3 per cent on the investment. Figuring strictly from a standpoint of intrastate business, but 24.4 per cent of the total investment or \$92,626.74, the court finds is employed in such business, and that

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